

installation date of each well. The installation dates were provided by the City. The capacity and depth are based the "Water Distribution system Evaluation" dated December 28, 2018 by Bartlett & West. Water softening equipment was added at each well site in 2012. The wells appear to be well-maintained and in good condition. Although some assets associated with the wells are fully depreciated (typically the well pump and the generator), they are still in operation and could continue to stay in operation well beyond the depreciation period.

Table 1-Well Installation Data

| Well No. | Date of Installation | Pump Capacity (gpm) | Depth (ft) |
|----------|----------------------|---------------------|------------|
| 1        | 1977                 | 830                 | 500        |
| 5        | 1990                 | 860                 | 645        |
| 6        | 1996                 | 460                 | 1235       |
| 8        | 2003                 | 680                 | 865        |
| 9        | 2017                 | 800                 | 635        |
| 10       | 2006                 | 480                 | 695        |

**Storage Tanks**

The water system includes seven (7) storage tanks that are listed in the insurance asset list with replacement costs. Six (6) of the tanks have a capacity of 500,000 gallons and one (1) has a capacity of 250,000 gallons. The replacement values listed on the insurance asset list were used for the 2019 installation cost and depreciated based on the age of the asset. Table 2 summarizes the storage tank information and the installation date of each. The installation dates are from various sources provided by the City. The capacity is based the "Water Distribution system Evaluation" dated December 28, 2018 by Bartlett & West. The storage tanks are welded steel tanks and the exterior paint appears to good condition, with the exception of some mildew. The two (2) Viola tanks are fully depreciated, but are still in operation and could continue to stay in operation well beyond the depreciation period.

Table 2 – Storage Tank Data

| Tank Name         | Date of Installation | Type           | Volume (gallons) |
|-------------------|----------------------|----------------|------------------|
| Arbors            | 2017                 | Ground Storage | 500,000          |
| Forby Road        | 2005                 | Ground Storage | 500,000          |
| Legends           | 1996                 | Ground Storage | 500,000          |
| Niehoff/Augustine | 2007                 | Standpipe      | 500,000          |
| Brock/Palisades   | 2003                 | Ground Storage | 500,000          |
| Small Viola       | 1966                 | Ground Storage | 250,000          |
| Large Viola       | 1977                 | Ground Storage | 500,000          |

**Booster Pump Stations**

The water system includes eight (8) booster pump stations that are listed in the insurance asset list with replacement costs. The line items for each booster pump station site typically include a separate line for the building, pump, generator, and electrical. The replacement values listed on the insurance asset list were used for the 2019 installation cost and depreciated based on the





The cost to install water main, fire hydrants, and services and meters in 2019 is listed in **Table 5**. The estimate assumes the water main is about 3 feet deep and includes design, excavation, material, installation, required fittings and valves, backfill, and restoration. **Table 5** summarizes the estimated 2019 cost for the distribution system. The water distribution system was not observed for condition. Based on the condition of the above ground assets, it is assumed that the water distribution system is also well-maintained and is assumed to be in good condition.

**Table 5 – 2019 Estimated Installation Cost – Distribution System**

| Asset Description   | Quantity | Unit | Estimated Unit Cost 2019 | 2019 Estimated Installation Cost |
|---------------------|----------|------|--------------------------|----------------------------------|
| 2-inch Water Main   | 6,336    | feet | \$ 30.00                 | \$ 190,080                       |
| 4-inch Wate Main    | 6,336    | feet | \$ 45.00                 | \$ 285,120                       |
| 6-inch Water Main   | 110,880  | feet | \$ 50.00                 | \$ 5,544,000                     |
| 8-inch Water Main   | 121,368  | feet | \$ 55.00                 | \$ 6,675,240                     |
| 10-inch Water Main  | 59,136   | feet | \$ 65.00                 | \$ 3,843,840                     |
| 12-inch Water Main  | 6,549    | feet | \$ 75.00                 | \$ 491,175                       |
| Fire Hydrants       | 642      | each | \$3,500.00               | \$ 2,247,000                     |
| Services and Meters | 3,947    | each | \$1,500.00               | \$ 5,920,500                     |
| Total               |          |      |                          | \$ 25,196,955                    |

**Wastewater Treatment Plant**

The wastewater treatment plant (WWTP) is a three-cell aerated lagoon plant with a design flow of 2.8 million gallons per day, according to the MDNR Operating Permit (excerpt in **Appendix C**). The WWTP is listed in the insurance asset list with replacement costs. The line items for the WWTP include a separate line for buildings, pumps, generator, electrical, and treatment equipment. The replacement values listed on the insurance asset list were used for the 2019 installation cost and depreciated based on the age of the asset. The WWTP was constructed in 2005, according to City staff. In addition to the three-cell lagoon, the WWTP includes an influent lift station, bar screen, fine-bubble air diffusers, Aquamats®, and recirculation pumps. The WWTP appears to be well-maintained and in good condition.

**Sewer Lift Stations**

The wastewater system includes ten (10) sewer lift stations. Nine (9) of the lift stations are listed in the insurance asset list with replacement costs. The Arbors Lift Station was installed in 2018 at a cost of \$350,000, according to City staff. The lift stations are shown as one line item for each lift station on the insurance asset list. The replacement values listed on the insurance asset list and the reported cost of the Arbors Lift Station were used for the 2019 installation cost and depreciated based on the age of the asset. **Table 6** summarizes the installation date of each lift station. The installation dates were provided by the City. Other than the Arbors Lift Station, all lift stations are fully depreciated. Most of the assets associated with the lift stations are underground and could not be observed. Since they are still in operation and could continue to stay in operation well beyond the depreciation period, it is assumed they are in good condition.

Table 6 – Lift Station Data

| Lift Station Name     | Date of Installation |
|-----------------------|----------------------|
| Cahoon                | 1950                 |
| Kircher (Stonebridge) | 1950                 |
| Hilltop               | 1976                 |
| Highway 109           | 1986                 |
| KOA-South Fox Creek   | 1989                 |
| North Street - E      | 1995                 |
| North Street - W      | 1995                 |
| Truitt (Raineri)      | 2000                 |
| Enderbush             | 2004                 |
| The Arbors            | 2018                 |

**Sewer Collection System**

The sewer collection system includes approximately 62.5 miles of sewer main ranging in size from 4-inch to 48-inch, 1,452 manholes, and 3,888 customer service laterals. The City provided a list of sewer by type and size. The sewer main material includes PVC, clay, and steel. The oldest sewer lift station was installed in 1950. We assumed 70% of the sewer collection system dates back to 1950 and 5% was added as new lift stations were installed. We also assumed that the number of manholes and service laterals installed each year could be prorated based on the quantity of sewer main installed. For example, in 1950 we assumed 70% of the sewer was installed, so 70% of the total number of manholes and services laterals were assumed to be installed the same year. **Table 7** summarizes the length of sewer main by size and year installed, as well as the number of manholes and service laterals.

Table 7 – Sewer Collection System Assets by Year

|                    | 1950           | 1976          | 1987          | 1995          | 2000          | 2005          | 2018          | Total                              |
|--------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------------------|
| 4-inch Sewer       | 2,650          | 189           | 189           | 189           | 189           | 189           | 189           | 3,786                              |
| 8-inch Sewer       | 200,626        | 14,330        | 14,330        | 14,330        | 14,330        | 14,330        | 14,330        | 286,609                            |
| 10-inch Sewer      | 6,780          | 484           | 484           | 484           | 484           | 484           | 484           | 9,685                              |
| 12-inch Sewer      | 5,612          | 401           | 401           | 401           | 401           | 401           | 401           | 8,017                              |
| 15-inch Sewer      | 2,372          | 169           | 169           | 169           | 169           | 169           | 169           | 3,389                              |
| 18-inch Sewer      | 2,763          | 197           | 197           | 197           | 197           | 197           | 197           | 3,947                              |
| 24-inch Sewer      | 628            | 45            | 45            | 45            | 45            | 45            | 45            | 897                                |
| 36-inch Sewer      | 9,267          | 662           | 662           | 662           | 662           | 662           | 662           | 13,239                             |
| 48-inch Sewer      | 328            | 23            | 23            | 23            | 23            | 23            | 23            | 468                                |
| <b>Total</b>       | <b>231,026</b> | <b>16,502</b> | <b>16,502</b> | <b>16,502</b> | <b>16,502</b> | <b>16,502</b> | <b>16,502</b> | <b>330,037 feet<br/>62.5 miles</b> |
| % Sewer By Year    | 70%            | 5%            | 5%            | 5%            | 5%            | 5%            | 5%            | 1                                  |
| # Manholes By Year | 1014           | 73            | 73            | 73            | 73            | 73            | 73            | 1452                               |
| # Laterals By Year | 2724           | 194           | 194           | 194           | 194           | 194           | 194           | 3888                               |

The cost to install sewer main, manholes, and service laterals in 2019 is listed in **Table 8**. The estimate assumes the sewer is about 6 feet deep and includes design, excavation, material, installation, backfill, and restoration. **Table 8** summarizes the estimated 2019 cost for the sewer collection system. The sewer collection system was not observed for condition. Based on the condition of the above ground assets, it is assumed that the sewer collection system is also well-maintained and is assumed to be in good condition.



**Table 8 – 2018 Estimated Installation Cost – Sewer Collection System**

| Asset Description | Quantity | Unit | Estimated Unit Cost 2018 | 2018 Estimated Installation Cost |
|-------------------|----------|------|--------------------------|----------------------------------|
| 4-inch Sewer      | 3,786    | feet | \$ 45.00                 | \$ 170,370                       |
| 8-inch Sewer      | 286,609  | feet | \$ 55.00                 | \$15,763,495                     |
| 10-inch Sewer     | 9,685    | feet | \$ 65.00                 | \$ 629,525                       |
| 12-inch Sewer     | 8,017    | feet | \$ 75.00                 | \$ 601,275                       |
| 15-inch Sewer     | 3,389    | feet | \$ 80.00                 | \$ 271,120                       |
| 18-inch Sewer     | 3,947    | feet | \$ 90.00                 | \$ 355,230                       |
| 24-inch Sewer     | 897      | feet | \$ 95.00                 | \$ 85,215                        |
| 36-inch Sewer     | 13,239   | feet | \$ 100.00                | \$ 1,323,900                     |
| 48-inch Sewer     | 468      | feet | \$ 110.00                | \$ 51,480                        |
| Manholes          | 1452     | each | \$3,500.00               | \$ 5,082,000                     |
| Service Laterals  | 3888     | each | \$ 300.00                | \$ 1,166,400                     |
| Total             |          |      |                          | <b>\$25,500,010</b>              |

**Estimated Book Value**

**Table 9** shows a summary of the estimated cost for installation in 2019 and the depreciated value based on the age of the assets. The depreciation calculation is included in **Appendix D**. The depreciation periods are based on depreciation periods used by the Missouri Public Service Commission (PSC) during recent rate cases. The depreciation schedules from six (6) recent rate cases are included in **Appendix E**. Three (3) are from water systems and three (3) are from wastewater systems. The depreciation periods used are summarized in **Table 10**.

**Table 9 - Summary of Book Value**

|                          | Estimated 2019 Installation Cost | Estimated Depreciated Book Value |
|--------------------------|----------------------------------|----------------------------------|
| Eureka Water System      | \$ 35,646,122.00                 | \$ 10,565,695.54                 |
| Eureka Wastewater System | \$ 28,734,997.00                 | \$ 5,521,205.06                  |
| Total                    | \$ 64,381,119.00                 | \$ 16,086,900.61                 |

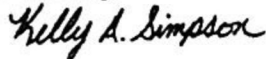
Table 10 – Depreciation Periods

| Asset                                | Depreciation Period (years) |
|--------------------------------------|-----------------------------|
| Buildings (Structures/Improvements)  | 44                          |
| Wells Casing/Hole                    | 55                          |
| Well Pumps                           | 12                          |
| Generators                           | 15                          |
| Electrical (Structures/Improvements) | 44                          |
| Disinfection/Softening Equipment     | 35                          |
| Booster Pumps                        | 7                           |
| Tanks                                | 42                          |
| Water Main                           | 50                          |
| Fire Hydrants                        | 40                          |
| Services and Meters                  | 35                          |
| Wastewater Treatment Facilities      | 22                          |
| WW Pumps/Lift Stations               | 10                          |
| Sanitary Sewer, Manholes, Laterals   | 50                          |

Overall the water and wastewater systems appear to be in good condition and well-maintained. Although many of the assets are fully depreciated, they are still in operation and could continue to stay in operation well beyond the depreciation period.

Thank you for the opportunity to assist you on this project. Please let me know if you have any questions.

Sincerely,



Kelly A. Simpson, PE, LEED® AP  
Owner

Enclosures:

- Appendix A – Insurance Asset List
- Appendix B – MDNR 2019 Census
- Appendix C – MDNR Operating Permit
- Appendix D – Depreciation Calculation
- Appendix E – MDNR Depreciation Schedules



SAINT LOUIS AREA INSURANCE TRUST  
POLICY YEAR 7/01/19-7/01/20  
CITY OF EUREKA

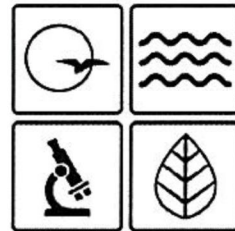
| DESCRIPTION                         | LOCATION                                  | BUILDING          |                               |
|-------------------------------------|---|-------------------|-------------------------------|
|                                     |   | 2019-20<br>VALUES | CONTENTS<br>2019-20<br>VALUES |
| LIFT STATION & GENERATOR BLDG       | HWY. 109                                  | \$ 11,709         | \$ 206,623                    |
| LIFT STATION & GENERATOR BLDG       | HILLTOP CENTER DRIVE                      | \$ 5,854          | \$ 160,707                    |
| LIFT STATION & BUILDING             | CAHOON DRIVE                              | \$ 2,928          | \$ 45,916                     |
| WELL 5 BLDG                         | DREWEL PARK                               | \$ 74,614         | \$ -                          |
| PUMP                                | DREWEL PARK                               | \$ 73,467         | \$ -                          |
| CASING/HOLE                         | DREWEL PARK                               | \$ 80,354         | \$ -                          |
| GENERATOR                           | DREWEL PARK                               | \$ 45,916         | \$ -                          |
| ELECTRICAL                          | DREWEL PARK                               | \$ 45,916         | \$ -                          |
| DISINFECTION                        | DREWEL PARK                               | \$ 44,768         | \$ -                          |
| WATER SOFTENING EQUIPMENT           | DREWEL PARK                               | \$ 306,000        | \$ -                          |
| S. FOX CREEK LIFT STATION/GEN BLDG. | 1850 W. OLD HWY. 66                       | \$ 179,142        | \$ 44,150                     |
| PAVILION                            | HILLTOP PARK                              | \$ 36,182         | \$ -                          |
| LIFT STATION                        | NORTH STREET (W) **                       | \$ 25,254         | \$ -                          |
| LIFT STATION                        | NORTH STREET (E) **                       | \$ 16,071         | \$ -                          |
| LIFT STATION                        | ENDERBUSH LANE **                         | \$ 34,437         | \$ -                          |
| SEWAGE LIFT STATION                 | TRUITT DRIVE **                           | \$ 29,857         | \$ -                          |
| LIFT STATION                        | KIRCHER PARK - WILLIAMS ROAD NEAR I-44 ** | \$ 149,229        | \$ -                          |
| TANK #1                             | NIEHOFF DRIVE                             | \$ 126,270        | \$ -                          |
| BOOSTER BUILDING, PUMPS, ELECTRICAL | NIEHOFF DRIVE                             | \$ 274,666        | \$ -                          |
| PUMPS                               | NIEHOFF DRIVE                             | \$ -              | \$ -                          |
| ELECTRICAL                          | NIEHOFF DRIVE                             | \$ -              | \$ -                          |
| TANK .5MG #7                        | NIEHOFF DRIVE                             | \$ 477,939        | \$ -                          |
| TANK #3                             | BROCK ROAD                                | \$ 376,200        | \$ -                          |
| WELL HOUSE 4                        | BROCK ROAD                                | \$ -              | \$ -                          |
| ELECTRICAL                          | BROCK ROAD                                | \$ -              | \$ -                          |
| PALISADES BOOSTER STA. BLDG         | BROCK ROAD                                | \$ 57,396         | \$ -                          |
| PUMPS                               | BROCK ROAD                                | \$ 68,874         | \$ -                          |
| ELECTRICAL                          | BROCK ROAD                                | \$ 80,354         | \$ -                          |
| GENERATOR                           | BROCK ROAD                                | \$ 68,874         | \$ -                          |
| WELL 1 BLDG                         | HOWERTON LANE                             | \$ 74,614         | \$ -                          |
| PUMP                                | HOWERTON LANE                             | \$ 73,467         | \$ -                          |
| CASING/HOLE                         | HOWERTON LANE                             | \$ 80,354         | \$ -                          |
| GENERATOR                           | HOWERTON LANE                             | \$ 45,916         | \$ -                          |
| ELECTRICAL                          | HOWERTON LANE                             | \$ 45,916         | \$ -                          |
| DISINFECTION                        | HOWERTON LANE                             | \$ 44,768         | \$ -                          |
| WATER SOFTENING EQUIPMENT           | HOWERTON LANE                             | \$ 306,000        | \$ -                          |
| WELL 8 BLDG                         | VIOLA LANE                                | \$ 74,614         | \$ -                          |
| WATER SOFTENING EQUIPMENT           | VIOLA LANE                                | \$ 306,000        | \$ -                          |
| PUMP                                | VIOLA LANE                                | \$ 73,467         | \$ -                          |
| CASING/HOLE                         | VIOLA LANE                                | \$ 80,354         | \$ -                          |
| GENERATOR                           | VIOLA LANE                                | \$ 103,312        | \$ -                          |
| ELECTRICAL                          | VIOLA LANE                                | \$ 45,916         | \$ -                          |
| DISINFECTION                        | VIOLA LANE                                | \$ 44,768         | \$ -                          |
| HUNTERS BOOSTER BLDG                | VIOLA LANE                                | \$ 57,396         | \$ -                          |
| PUMPS                               | VIOLA LANE                                | \$ 51,656         | \$ -                          |
| ELECTRICAL                          | VIOLA LANE                                | \$ 68,874         | \$ -                          |
| HILLTOP BOOSTER BLDG                | VIOLA LANE                                | \$ 57,396         | \$ -                          |
| PUMPS                               | VIOLA LANE                                | \$ 45,916         | \$ -                          |
| ELECTRICAL                          | VIOLA LANE                                | \$ 57,396         | \$ -                          |
| TANK .5MG #4                        | VIOLA LANE                                | \$ 376,200        | \$ -                          |
| TANK .2MG #2                        | VIOLA LANE                                | \$ 286,978        | \$ -                          |
| TANK .5MG #6                        | FORBY ROAD                                | \$ 376,200        | \$ -                          |
| BOOSTER STATION                     | FORBY ROAD                                | \$ 110,376        | \$ -                          |
| GENERATOR                           | FORBY ROAD                                | \$ 44,150         | \$ -                          |
| WELL 6 BLDG. #1                     | LEGENDS - 503 VISTA HILLS COURT           | \$ 74,614         | \$ -                          |
| PUMP                                | LEGENDS - 503 VISTA HILLS COURT           | \$ 73,467         | \$ -                          |
| CASING/HOLE                         | LEGENDS - 503 VISTA HILLS COURT           | \$ 80,354         | \$ -                          |

SAINT LOUIS AREA INSURANCE TRUST  
POLICY YEAR 7/01/19-7/01/20  
CITY OF EUREKA

| DESCRIPTION  | LOCATION                           | BUILDING          |    | CONTENTS          |    |
|--|------------------------------------|-------------------|----|-------------------|----|
|  |                                    | 2019-20<br>VALUES |    | 2019-20<br>VALUES |    |
| GENERATOR  | LEGENDS - 503 VISTA HILLS COURT    | \$ 103,312        | \$ | \$ -              | \$ |
| ELECTRICAL   | LEGENDS - 503 VISTA HILLS COURT    | \$ 45,916         | \$ | \$ -              | \$ |
| DISINFECTION   | LEGENDS - 503 VISTA HILLS COURT    | \$ 44,768         | \$ | \$ -              | \$ |
| LEGENDS BOOSTER BLDG.  | LEGENDS - 503 VISTA HILLS COURT    | \$ 68,874         | \$ | \$ -              | \$ |
| PUMPS  | LEGENDS - 503 VISTA HILLS COURT    | \$ 86,093         | \$ | \$ -              | \$ |
| ELECTRICAL   | LEGENDS - 503 VISTA HILLS COURT    | \$ 68,874         | \$ | \$ -              | \$ |
| TANK .5 MG #5  | LEGENDS - 503 VISTA HILLS COURT    | \$ 376,200        | \$ | \$ -              | \$ |
| WELL 6 BLDG. #2  | LEGENDS - 503 VISTA HILLS COURT    | \$ 83,640         | \$ | \$ -              | \$ |
| WATER SOFTENING EQUIPMENT  | LEGENDS - 503 VISTA HILLS COURT    | \$ 306,000        | \$ | \$ -              | \$ |
| BOOSTER BUILDING   | EMERALD FOREST-832 EMERALD OAKS CT | \$ 50,508         | \$ | \$ -              | \$ |
| PUMPS  | EMERALD FOREST-832 EMERALD OAKS CT | \$ 45,916         | \$ | \$ -              | \$ |
| ELECTRICAL   | EMERALD FOREST-832 EMERALD OAKS CT | \$ 34,437         | \$ | \$ -              | \$ |
| GENERATOR  | EMERALD FOREST-832 EMERALD OAKS CT | \$ 45,916         | \$ | \$ -              | \$ |
| INFLUENT PUMP STATION  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 109,052        | \$ | \$ -              | \$ |
| PUMPS  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 76,336         | \$ | \$ -              | \$ |
| SCREENING BUILDING   | WTF - HWY. 109 & TRUITT DRIVE      | \$ 113,506        | \$ | \$ -              | \$ |
| SCREEN/WASHER  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 87,815         | \$ | \$ -              | \$ |
| ULTRAVIOLET STRUCTURE  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 212,363        | \$ | \$ -              | \$ |
| ELECTRICAL   | WTF - HWY. 109 & TRUITT DRIVE      | \$ 153,246        | \$ | \$ -              | \$ |
| EFFLUENT PUMP STATION  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 109,052        | \$ | \$ -              | \$ |
| PUMPS  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 53,033         | \$ | \$ -              | \$ |
| BLOWER BLDG.   | WTF - HWY. 109 & TRUITT DRIVE      | \$ 40,177         | \$ | \$ -              | \$ |
| BLOWERS  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 124,307        | \$ | \$ -              | \$ |
| ELECTRICAL   | WTF - HWY. 109 & TRUITT DRIVE      | \$ 86,093         | \$ | \$ -              | \$ |
| GENERATOR  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 103,312        | \$ | \$ -              | \$ |
| LABORATORY BUILDING  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 107,904        | \$ | \$ 22,959         | \$ |
| AERATION/BAFFLES/AQUAMATS  | WTF - HWY. 109 & TRUITT DRIVE      | \$ 573,955        | \$ | \$ -              | \$ |
| WELL 10 BLDG   | 1414 W. MAIN STREET                | \$ 97,517         | \$ | \$ -              | \$ |
| PUMP   | 1414 W. MAIN STREET                | \$ 43,507         | \$ | \$ -              | \$ |
| CASING/HOLE  | 1414 W. MAIN STREET                | \$ 59,903         | \$ | \$ -              | \$ |
| GENERATOR  | 1414 W. MAIN STREET                | \$ 51,437         | \$ | \$ -              | \$ |
| ELECTRICAL   | 1414 W. MAIN STREET                | \$ 54,652         | \$ | \$ -              | \$ |
| DISINFECTION   | 1414 W. MAIN STREET                | \$ 39,650         | \$ | \$ -              | \$ |
| WATER SOFTENING EQUIPMENT  | 1414 W. MAIN STREET                | \$ 306,000        | \$ | \$ -              | \$ |
| WELL - Arbors of Rockwood  | 755 BREWSTER ROAD                  | \$ 160,000        | \$ | \$ -              | \$ |
| 500,000 GALLON WATER STORAGE TANK  | 755 BREWSTER ROAD                  | \$ 606,000        | \$ | \$ -              | \$ |
| BUILDING INCLUDING WATER SOFTENING<br>EQUIPMENT, FLUORIDATION EQUIPMENT,<br>CHLORINATION EQUIPMENT | 755 BREWSTER ROAD                  | \$ 2,308,000      | \$ | \$ -              | \$ |
| TOTALS   |                                    | \$ 12,889,987     | \$ | \$ 480,356        | \$ |
| 18-19 TOTAL BUILDING AND CONTENTS VALUES:  |                                    | \$ 13,370,343     |    |                   |    |
| 19-20 TOTAL BUILDING AND CONTENTS VALUES:  |                                    | \$ 13,370,343     |    |                   |    |



# CENSUS OF MISSOURI PUBLIC WATER SYSTEMS 2019



Missouri Department of Natural Resources  
Division of Environmental Quality  
Water Protection Program  
Public Drinking Water Branch

## City Water Systems

| Community Water System Name         |                 | Year Began | Operator Level | Owner Code | Population Served | Service Connections | Pct Sur Water | Pct Grd Water | Pct GW Under Infl | Pct Pur Sur Water | Pct Pur Grd Water | Pct Pur GW Und Infl | Supply Capacity MGD | Avg Daily Consumption MGD | Finished Water Storage |
|-------------------------------------|-----------------|------------|----------------|------------|-------------------|---------------------|---------------|---------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|------------------------|
| <b>ELSBERRY PWS</b>                 |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO6010250                           | LINCOLN         | 1935       | C2             | L          | 1,963             | 850                 | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 0.5040              | 0.1300                    | 0.6400                 |
| <b>EMERALD BEACH VILLAGE OF PWS</b> |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO5010999                           | BARRY           | 1971       | 2              | L          | 484               | 231                 | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 0.1440              | 0.0370                    | 0.0720                 |
| <b>EMINENCE PWS</b>                 |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO4010253                           | SHANNON         | 1955       | 2              | L          | 605               | 349                 | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 0.4320              | 0.2520                    | 0.2610                 |
| <b>EMMA PWS</b>                     |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO1010254                           | LAFAYETTE       | 1968       | 2              | L          | 205               | 155                 | 0             | 0             | 0                 | 100               | 0                 | 0                   |                     | 0.3160                    | 0.0500                 |
| <b>ESSEX PWS</b>                    |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO4010255                           | STODDARD        | 1957       | D2             | L          | 474               | 260                 | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 0.3240              | 0.0470                    | 0.0690                 |
| <b>EUGENE PWS</b>                   |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO3010257                           | COLE            | 1962       | 1              | L          | 220               | 45                  | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 0.2520              | 0.0210                    | 0.0250                 |
| <b>EUREKA PWS</b>                   |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO6010258                           | ST LOUIS        | 1959       | C3             | L          | 10,574            | 3,901               | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 1.6560              | 1.4580                    | 3.2600                 |
| <b>EVERTON PWS</b>                  |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO5010259                           | DADE            | 1964       | 2              | L          | 352               | 131                 | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 0.1450              | 0.0170                    | 0.0500                 |
| <b>EXCELSIOR SPRINGS PWS</b>        |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO1010261                           | CLAY            | 1906       | B3             | L          | 11,084            | 4,244               | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 5.0000              | 2.0000                    | 7.1000                 |
| <b>EXETER PWS</b>                   |                 |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| System ID Number                    | County Location |            |                |            |                   |                     |               |               |                   |                   |                   |                     |                     |                           |                        |
| MO5010262                           | BARRY           | 1959       | 2              | L          | 772               | 315                 | 0             | 100           | 0                 | 0                 | 0                 | 0                   | 0.5760              | 0.0520                    | 0.2500                 |



STATE OF MISSOURI

DEPARTMENT OF NATURAL RESOURCES

MISSOURI CLEAN WATER COMMISSION



MISSOURI STATE OPERATING PERMIT

In compliance with the Missouri Clean Water Law, (Chapter 644 R.S. Mo. as amended, hereinafter, the Law), and the Federal Water Pollution Control Act (Public Law 92-500, 92<sup>nd</sup> Congress) as amended,

Permit No. MO-0039659  
Owner: City of Eureka  
Address: P.O. Box 125, Eureka, MO 63025  
Continuing Authority: Same as above  
Address: Same as above  
Facility Name: Eureka Wastewater Treatment Facility  
Facility Address: Truitt Drive, Eureka, MO 63025  
Legal Description: See Page 2  
UTM Coordinates: See Page 2  
Receiving Stream: See Page 2  
First Classified Stream and ID: See Page 2  
USGS Basin & Sub-watershed No.: See Page 2

is authorized to discharge from the facility described herein, in accordance with the effluent limitations and monitoring requirements as set forth herein:

FACILITY DESCRIPTION

See Page 2

This permit authorizes only wastewater discharges under the Missouri Clean Water Law and the National Pollutant Discharge Elimination System; it does not apply to other regulated areas. This permit may be appealed in accordance with Section 621.250 RSMo, Section 640.013 RSMo and Section 644.051.6 of the Law.

June 1, 2018  
Effective Date

Edward B. Galbraith, Director, Division of Environmental Quality

September 30, 2022  
Expiration Date

Chris Wieberg, Director, Water Protection Program

**FACILITY DESCRIPTION (continued):**

Outfall #004 – POTW – SIC #4952

The use or operation of this facility shall be by or under the supervision of a Certified C Operator.

Influent lift station / bar screen / three-cell aerated lagoon with fine-bubble air diffusers, Aquamats®, and recirculation pumps / ultraviolet disinfection / effluent pump station / sludge retained in lagoon / facility does not have materials stored or conduct operations in a manner that would cause the discharge of pollutants via stormwater

Design population equivalent is 27,500.

Design flow is 2.8 MGD.

Actual flow is 1.6 MGD.

Design sludge production is 400 dry tons/year.

|                                 |                                      |
|---------------------------------|--------------------------------------|
| Legal Description:              | Sec. 31, T44N, R4E, St. Louis County |
| UTM Coordinates:                | X= 708568, Y= 4265832                |
| Receiving Stream:               | Meramec River (P)                    |
| First Classified Stream and ID: | Meramec River (P) (2185) 303(d) List |
| USGS Basin & Sub-watershed No.: | (07140102-1001)                      |

Permitted Feature #SM1 – Instream Monitoring

Instream monitoring location – Upstream – See Special Condition #24

|                                 |                                      |
|---------------------------------|--------------------------------------|
| Classified Stream and ID:       | Meramec River (P) (2185) 303(d) List |
| USGS Basin & Sub-watershed No.: | (07140102-1001)                      |

Permitted Feature #SM2 – Instream Monitoring

Instream monitoring location – Downstream – See Special Condition #24

|                                 |                                      |
|---------------------------------|--------------------------------------|
| Classified Stream and ID:       | Meramec River (P) (2185) 303(d) List |
| USGS Basin & Sub-watershed No.: | (07140102-1001)                      |

Eureka, MO  
Asset Value Report  
Depreciated Value-Water Distribution and Sewer Collection Systems

| Asset Description              | Year Installed | Estimated Installation Cost 2019 | Age (2019) | Depreciation Period <sup>1</sup> | Depreciation <sup>2</sup> | Depreciated Value <sup>3</sup> |
|--------------------------------|----------------|----------------------------------|------------|----------------------------------|---------------------------|--------------------------------|
| Water Main                     | 1959           | \$ 11,920,618.50                 | 60         | 50                               | \$ 14,304,742.20          | \$ -                           |
| Water Main                     | 1977           | \$ 851,472.75                    | 42         | 50                               | \$ 715,237.11             | \$ 136,235.64                  |
| Water Main                     | 1990           | \$ 851,472.75                    | 29         | 50                               | \$ 493,854.20             | \$ 357,618.56                  |
| Water Main                     | 1996           | \$ 851,472.75                    | 23         | 50                               | \$ 391,677.47             | \$ 459,795.29                  |
| Water Main                     | 2003           | \$ 851,472.75                    | 16         | 50                               | \$ 272,471.28             | \$ 579,001.47                  |
| Water Main                     | 2006           | \$ 851,472.75                    | 13         | 50                               | \$ 221,382.92             | \$ 630,089.84                  |
| Water Main                     | 2017           | \$ 851,472.75                    | 2          | 50                               | \$ 34,058.91              | \$ 817,413.84                  |
| Fire Hydrants                  | 1959           | \$ 1,575,000.00                  | 60         | 40                               | \$ 2,362,500.00           | \$ -                           |
| Fire Hydrants                  | 1977           | \$ 112,000.00                    | 42         | 40                               | \$ 117,600.00             | \$ -                           |
| Fire Hydrants                  | 1990           | \$ 112,000.00                    | 29         | 40                               | \$ 81,200.00              | \$ 30,800.00                   |
| Fire Hydrants                  | 1996           | \$ 112,000.00                    | 23         | 40                               | \$ 64,400.00              | \$ 47,600.00                   |
| Fire Hydrants                  | 2003           | \$ 112,000.00                    | 16         | 40                               | \$ 44,800.00              | \$ 67,200.00                   |
| Fire Hydrants                  | 2006           | \$ 112,000.00                    | 13         | 40                               | \$ 36,400.00              | \$ 75,600.00                   |
| Fire Hydrants                  | 2017           | \$ 112,000.00                    | 2          | 40                               | \$ 5,600.00               | \$ 106,400.00                  |
| Water Services and Meters      | 1959           | \$ 4,147,500.00                  | 60         | 35                               | \$ 7,110,000.00           | \$ -                           |
| Water Services and Meters      | 1977           | \$ 295,500.00                    | 42         | 35                               | \$ 354,600.00             | \$ -                           |
| Water Services and Meters      | 1990           | \$ 295,500.00                    | 29         | 35                               | \$ 244,842.86             | \$ 50,657.14                   |
| Water Services and Meters      | 1996           | \$ 295,500.00                    | 23         | 35                               | \$ 194,185.71             | \$ 101,314.29                  |
| Water Services and Meters      | 2003           | \$ 295,500.00                    | 16         | 35                               | \$ 135,085.71             | \$ 160,414.29                  |
| Water Services and Meters      | 2006           | \$ 295,500.00                    | 13         | 35                               | \$ 109,757.14             | \$ 185,742.86                  |
| Water Services and Meters      | 2017           | \$ 295,500.00                    | 2          | 35                               | \$ 16,885.71              | \$ 278,614.29                  |
| <b>Total Water Assets</b>      |                | <b>\$ 25,196,955.00</b>          |            |                                  |                           | <b>\$ 4,084,497.48</b>         |
| Sewer                          | 1950           | \$ 13,476,127.00                 | 69         | 50                               | \$ 18,597,055.26          | \$ -                           |
| Sewer                          | 1976           | \$ 962,580.50                    | 43         | 50                               | \$ 827,819.23             | \$ 134,761.27                  |
| Sewer                          | 1987           | \$ 962,580.50                    | 32         | 50                               | \$ 616,051.52             | \$ 346,528.98                  |
| Sewer                          | 1995           | \$ 962,580.50                    | 24         | 50                               | \$ 462,038.64             | \$ 500,541.86                  |
| Sewer                          | 2000           | \$ 962,580.50                    | 19         | 50                               | \$ 365,780.59             | \$ 596,799.91                  |
| Sewer                          | 2005           | \$ 962,580.50                    | 14         | 50                               | \$ 269,522.54             | \$ 693,057.96                  |
| Sewer                          | 2018           | \$ 962,580.50                    | 1          | 50                               | \$ 19,251.61              | \$ 943,328.89                  |
| Manholes                       | 1950           | \$ 3,549,000.00                  | 69         | 50                               | \$ 4,897,620.00           | \$ -                           |
| Manholes                       | 1976           | \$ 255,500.00                    | 43         | 50                               | \$ 219,730.00             | \$ 35,770.00                   |
| Manholes                       | 1987           | \$ 255,500.00                    | 32         | 50                               | \$ 163,520.00             | \$ 91,980.00                   |
| Manholes                       | 1995           | \$ 255,500.00                    | 24         | 50                               | \$ 122,640.00             | \$ 132,860.00                  |
| Manholes                       | 2000           | \$ 255,500.00                    | 19         | 50                               | \$ 97,090.00              | \$ 158,410.00                  |
| Manholes                       | 2005           | \$ 255,500.00                    | 14         | 50                               | \$ 71,540.00              | \$ 183,960.00                  |
| Manholes                       | 2018           | \$ 255,500.00                    | 1          | 50                               | \$ 5,110.00               | \$ 250,390.00                  |
| Service Laterals               | 1950           | \$ 817,200.00                    | 69         | 50                               | \$ 1,127,736.00           | \$ -                           |
| Service Laterals               | 1976           | \$ 58,200.00                     | 43         | 50                               | \$ 50,052.00              | \$ 8,148.00                    |
| Service Laterals               | 1987           | \$ 58,200.00                     | 32         | 50                               | \$ 37,248.00              | \$ 20,952.00                   |
| Service Laterals               | 1995           | \$ 58,200.00                     | 24         | 50                               | \$ 27,936.00              | \$ 30,264.00                   |
| Service Laterals               | 2000           | \$ 58,200.00                     | 19         | 50                               | \$ 22,116.00              | \$ 36,084.00                   |
| Service Laterals               | 2005           | \$ 58,200.00                     | 14         | 50                               | \$ 16,296.00              | \$ 41,904.00                   |
| Service Laterals               | 2018           | \$ 58,200.00                     | 1          | 50                               | \$ 1,164.00               | \$ 57,036.00                   |
| <b>Total Wastewater Assets</b> |                | <b>\$ 25,500,010.00</b>          |            |                                  |                           | <b>\$ 4,262,776.87</b>         |

Note 1 - Based on Missouri PSC Rate Case Dockets WR-2015-0138 Village Greens Water Company; WR-2016-0169 Woodland Manor Water Company; WR-2015-0104 Spokane Highlands Water Company; SR-2014-0105 Terre Du Lac Utility Company; SR-2014-0068 P.C.B., Inc.; and SR-2013-0435 Rogue Creek Sewer.

Note 2 - Depreciation = Age/Depreciation Period X Estimated Installation Cost

Note 3 - Depreciated Value = Estimated Installation Cost - Depreciation



| APPRAISAL REFERENCE   | CITY REFERENCE | DESCRIPTION   | BUILDING 2019-20 VALUES             | CONTENTS 2019-20 VALUES | TOTAL VALUE  | APPROX YEAR INSTALLED | Age (2019) | Depreciation Period <sup>1</sup> | Depreciation <sup>2</sup> | Depreciated Value <sup>3</sup> |
|-----------------------|----------------|---|-------------------------------------|-------------------------|--------------|-----------------------|------------|----------------------------------|---------------------------|--------------------------------|
| W-1                   |                | NIEHOFF TANK AND BOOSTER                            | TANK#1                              | \$126,270               | \$126,270    | 2007                  | 12         | 42                               | \$ 36,077.14              | \$ 90,192.86                   |
| W-1                   |                | NIEHOFF TANK AND BOOSTER                            | BOOSTER BUILDING, PUMPS, ELECTRICAL | \$274,666               | \$274,666    | 2007                  | 12         | 44                               | \$ 74,908.91              | \$ 199,757.09                  |
| W-1                   |                | NIEHOFF TANK AND BOOSTER                            | TANK 5MG #7                         | \$477,939               | \$477,939    | 2007                  | 12         | 42                               | \$ 136,554.00             | \$ 341,385.00                  |
| W-10                  |                | EMERALD FOREST                                      | BOOSTER BUILDING                    | \$50,508                | \$50,508     | 1996                  | 23         | 44                               | \$ 26,401.91              | \$ 24,106.09                   |
| W-10                  |                | EMERALD FOREST                                      | PUMPS                               | \$45,916                | \$45,916     | 1996                  | 23         | 7                                | \$ 150,866.86             | \$ -                           |
| W-10                  |                | EMERALD FOREST                                      | ELECTRICAL                          | \$34,437                | \$34,437     | 1996                  | 23         | 44                               | \$ 18,001.16              | \$ 16,435.84                   |
| W-10                  |                | EMERALD FOREST                                      | GENERATOR                           | \$45,916                | \$45,916     | 1996                  | 23         | 15                               | \$ 70,404.53              | \$ -                           |
| W-2                   |                | BROCK TANK AND PALISADES BOOSTER                    | TANK #3                             | \$376,200               | \$376,200    | 2003                  | 16         | 42                               | \$ 143,314.29             | \$ 232,885.71                  |
| W-2                   |                | BROCK TANK AND PALISADES BOOSTER                    | PALISADES BOOSTER STA BLDG          | \$57,396                | \$57,396     | 2003                  | 16         | 44                               | \$ 20,871.27              | \$ 36,524.73                   |
| W-2                   |                | BROCK TANK AND PALISADES BOOSTER                    | PUMPS                               | \$68,874                | \$68,874     | 2003                  | 16         | 7                                | \$ 157,426.29             | \$ -                           |
| W-2                   |                | BROCK TANK AND PALISADES BOOSTER                    | ELECTRICAL                          | \$80,354                | \$80,354     | 2003                  | 16         | 44                               | \$ 29,219.64              | \$ 51,134.36                   |
| W-2                   |                | BROCK TANK AND PALISADES BOOSTER                    | GENERATOR                           | \$68,874                | \$68,874     | 2003                  | 16         | 15                               | \$ 73,465.60              | \$ -                           |
| W-2                   |                | BROCK TANK AND PALISADES BOOSTER                    | GENERATOR                           | \$74,614                | \$74,614     | 1990                  | 29         | 44                               | \$ 49,177.41              | \$ 25,436.59                   |
| W-3                   |                | WELL #5   | WELL 5 BLDG                         | \$73,467                | \$73,467     | 1990                  | 29         | 12                               | \$ 177,545.25             | \$ -                           |
| W-3                   |                | WELL #5   | PUMP                                | \$80,354                | \$80,354     | 1990                  | 29         | 55                               | \$ 42,368.47              | \$ 37,985.53                   |
| W-3                   |                | WELL #5   | GENERATOR                           | \$45,916                | \$45,916     | 1990                  | 29         | 15                               | \$ 88,770.93              | \$ -                           |
| W-3                   |                | WELL #5   | ELECTRICAL                          | \$45,916                | \$45,916     | 1990                  | 29         | 44                               | \$ 30,262.82              | \$ 15,653.18                   |
| W-3                   |                | WELL #5   | DISINFECTION                        | \$44,768                | \$44,768     | 1990                  | 29         | 35                               | \$ 37,093.49              | \$ 7,674.51                    |
| W-3                   |                | WELL #5   | WATER SOFTENING EQUIPMENT           | \$306,000               | \$306,000    | 2012                  | 7          | 35                               | \$ 61,200.00              | \$ 244,800.00                  |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | WELL 8 BLDG. #1                     | \$74,614                | \$74,614     | 1996                  | 23         | 44                               | \$ 39,002.77              | \$ 35,611.23                   |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | PUMP                                | \$73,467                | \$73,467     | 1996                  | 23         | 12                               | \$ 140,811.75             | \$ -                           |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | CASINGHOLE                          | \$80,354                | \$80,354     | 1996                  | 23         | 55                               | \$ 33,602.58              | \$ 46,751.42                   |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | GENERATOR                           | \$103,312               | \$103,312    | 1996                  | 23         | 15                               | \$ 158,411.73             | \$ -                           |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | ELECTRICAL                          | \$45,916                | \$45,916     | 1996                  | 23         | 44                               | \$ 24,001.55              | \$ 21,914.45                   |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | DISINFECTION                        | \$44,768                | \$44,768     | 1996                  | 23         | 35                               | \$ 29,418.97              | \$ 15,349.03                   |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | LEGENDS BOOSTER BLDG.               | \$68,874                | \$68,874     | 1996                  | 23         | 44                               | \$ 36,002.32              | \$ 32,871.68                   |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | PUMPS                               | \$86,093                | \$86,093     | 1996                  | 23         | 7                                | \$ 282,877.00             | \$ -                           |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | ELECTRICAL                          | \$68,874                | \$68,874     | 1996                  | 23         | 44                               | \$ 36,002.32              | \$ 32,871.68                   |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | TANK 5 MG #5                        | \$376,200               | \$376,200    | 1996                  | 23         | 42                               | \$ 206,014.29             | \$ 170,185.71                  |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | WELL 6 BLDG. #2                     | \$83,640                | \$83,640     | 1996                  | 23         | 44                               | \$ 43,720.91              | \$ 39,919.09                   |
| W-4                   |                | LEGENDS TANK AND WELL #6 AND LEGENDS BOOSTER        | WATER SOFTENING EQUIPMENT           | \$306,000               | \$306,000    | 2012                  | 7          | 35                               | \$ 61,200.00              | \$ 244,800.00                  |
| W-5                   |                | WELL #10  | WELL 10 BLDG                        | \$97,517                | \$97,517     | 2006                  | 13         | 44                               | \$ 28,811.84              | \$ 68,705.16                   |
| W-5                   |                | WELL #10  | PUMP                                | \$43,507                | \$43,507     | 2006                  | 13         | 12                               | \$ 47,132.58              | \$ -                           |
| W-5                   |                | WELL #10  | CASINGHOLE                          | \$59,903                | \$59,903     | 2006                  | 13         | 55                               | \$ 14,158.89              | \$ 45,744.11                   |
| W-5                   |                | WELL #10  | GENERATOR                           | \$51,437                | \$51,437     | 2006                  | 13         | 15                               | \$ 44,578.73              | \$ 6,858.27                    |
| W-5                   |                | WELL #10  | ELECTRICAL                          | \$34,652                | \$34,652     | 2006                  | 13         | 44                               | \$ 16,147.18              | \$ 18,504.82                   |
| W-5                   |                | WELL #10  | DISINFECTION                        | \$39,650                | \$39,650     | 2006                  | 13         | 35                               | \$ 14,727.14              | \$ 24,922.86                   |
| W-5                   |                | WELL #10  | WATER SOFTENING EQUIPMENT           | \$306,000               | \$306,000    | 2012                  | 7          | 35                               | \$ 61,200.00              | \$ 244,800.00                  |
| W-6                   |                | WELL #1   | WELL 1 BLDG                         | \$74,614                | \$74,614     | 1977                  | 42         | 44                               | \$ 71,222.45              | \$ 3,391.55                    |
| W-6                   |                | WELL #1   | PUMP                                | \$73,467                | \$73,467     | 1977                  | 42         | 12                               | \$ 257,134.50             | \$ -                           |
| W-6                   |                | WELL #1   | CASINGHOLE                          | \$80,354                | \$80,354     | 1977                  | 42         | 55                               | \$ 61,361.24              | \$ 18,992.76                   |
| W-6                   |                | WELL #1   | GENERATOR                           | \$45,916                | \$45,916     | 1977                  | 42         | 15                               | \$ 128,564.80             | \$ -                           |
| W-6                   |                | WELL #1   | ELECTRICAL                          | \$45,916                | \$45,916     | 1977                  | 42         | 44                               | \$ 43,828.91              | \$ 2,087.09                    |
| W-6                   |                | WELL #1   | DISINFECTION                        | \$44,768                | \$44,768     | 1977                  | 42         | 35                               | \$ 53,721.60              | \$ -                           |
| W-6                   |                | WELL #1   | WATER SOFTENING EQUIPMENT           | \$306,000               | \$306,000    | 2012                  | 7          | 35                               | \$ 61,200.00              | \$ 244,800.00                  |
| W-7                   |                | WELL #9 AND THE ARBORS TANKD AND THE ARBORS BOOSTER | WELL - Arbors of Rockwood           | \$160,000               | \$160,000    | 2017                  | 2          | 44                               | \$ 7,272.73               | \$ 152,727.27                  |
| W-7                   |                | WELL #9 AND THE ARBORS TANKD AND THE ARBORS BOOSTER | 500,000 GALLON WATER STORAGE TANK   | \$606,000               | \$606,000    | 2017                  | 2          | 42                               | \$ 28,857.14              | \$ 577,142.86                  |
| W-7                   |                | WELL #9 AND THE ARBORS TANKD AND THE ARBORS BOOSTER | BUILDING INCLUDING WATER            | \$2,308,000             | \$2,308,000  | 2017                  | 2          | 44                               | \$ 104,909.09             | \$ 2,203,090.91                |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | WELL 8 BLDG                         | \$74,614                | \$74,614     | 2003                  | 16         | 44                               | \$ 27,132.36              | \$ 47,481.64                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | WATER SOFTENING EQUIPMENT           | \$306,000               | \$306,000    | 2012                  | 7          | 35                               | \$ 61,200.00              | \$ 244,800.00                  |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | PUMP                                | \$73,467                | \$73,467     | 2003                  | 16         | 12                               | \$ 97,956.00              | \$ -                           |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | CASINGHOLE                          | \$80,354                | \$80,354     | 2003                  | 16         | 55                               | \$ 23,375.71              | \$ 56,978.29                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | GENERATOR                           | \$103,312               | \$103,312    | 2003                  | 16         | 15                               | \$ 110,199.47             | \$ -                           |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | ELECTRICAL                          | \$45,916                | \$45,916     | 2003                  | 16         | 44                               | \$ 16,696.73              | \$ 29,219.27                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | DISINFECTION                        | \$44,768                | \$44,768     | 2003                  | 16         | 35                               | \$ 20,465.37              | \$ 24,302.63                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | HUNTERS BOOSTER BLDG                | \$57,396                | \$57,396     | 2003                  | 16         | 44                               | \$ 20,871.27              | \$ 36,524.73                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | PUMPS                               | \$51,656                | \$51,656     | 2003                  | 16         | 7                                | \$ 118,070.86             | \$ -                           |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | ELECTRICAL                          | \$68,874                | \$68,874     | 2003                  | 16         | 44                               | \$ 25,045.09              | \$ 43,828.91                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | HILLTOP BOOSTER BLDG                | \$57,396                | \$57,396     | 2003                  | 16         | 44                               | \$ 20,871.27              | \$ 36,524.73                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | PUMPS                               | \$45,916                | \$45,916     | 2003                  | 16         | 7                                | \$ 104,950.86             | \$ -                           |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | ELECTRICAL                          | \$57,396                | \$57,396     | 2003                  | 16         | 44                               | \$ 20,871.27              | \$ 36,524.73                   |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | TANK 5MG #4                         | \$376,200               | \$376,200    | 1977                  | 42         | 42                               | \$ 376,200.00             | \$ -                           |
| W-8                   |                | WELL #8 AND VIOLA LANE TANKS                        | TANK 2MG #2                         | \$286,978               | \$286,978    | 1966                  | 53         | 42                               | \$ 362,138.90             | \$ -                           |
| W-9                   |                | FORBY ROAD TANK AND BOOSTER                         | \$376,200                           | \$376,200               | 2005         | 14                    | 42         | \$ 125,400.00                    | \$ 250,800.00             |                                |
| W-9                   |                | FORBY ROAD TANK AND BOOSTER                         | BOOSTER STATION                     | \$110,376               | \$110,376    | 2005                  | 14         | 44                               | \$ 35,119.64              | \$ 75,256.36                   |
| W-9                   |                | FORBY ROAD TANK AND BOOSTER                         | GENERATOR                           | \$44,150                | \$44,150     | 2005                  | 14         | 15                               | \$ 41,206.67              | \$ 2,943.33                    |
| <b>Water Subtotal</b> |                |   | \$10,449,167                        | \$0                     | \$10,449,167 |                       |            |                                  |                           | \$6,481,198                    |

**SCHEDULE BWL-3**  
**PAGE 40 of 47**

Eureka, MO  
Asset Value Report  
Depreciated Value-Assets in Insurance List

Appendix D  
January 17, 2020

| APPRAISAL REFERENCE        | CITY REFERENCE               | DESCRIPTION                         | BUILDING 2019-20 VALUES | CONTENTS 2019-20 VALUES | TOTAL VALUE        | APPROX YEAR INSTALLED | Age (2019) | Depreciation Period <sup>1</sup> | Depreciation <sup>2</sup> | Depreciated Value <sup>3</sup> |
|----------------------------|------------------------------|-------------------------------------|-------------------------|-------------------------|--------------------|-----------------------|------------|----------------------------------|---------------------------|--------------------------------|
| WW-1                       | WWTP                         | INFLUENT PUMP STATION               | \$109,052               |                         | \$109,052          | 2005                  | 14         | 44                               | \$ 34,698 36              | \$ 74,353 64                   |
| WW-1                       | WWTP                         | PUMPS                               | \$76,336                |                         | \$76,336           | 2005                  | 14         | 10                               | \$ 106,870 40             | \$ -                           |
| WW-1                       | WWTP                         | SCREENING BUILDING                  | \$113,506               |                         | \$113,506          | 2005                  | 14         | 44                               | \$ 36,115 55              | \$ 77,390 45                   |
| WW-1                       | WWTP                         | SCREENWASHER                        | \$87,815                |                         | \$87,815           | 2005                  | 14         | 22                               | \$ 55,882 27              | \$ 31,932 73                   |
| WW-1                       | WWTP                         | ULTRA VIOLET STRUCTURE              | \$212,363               |                         | \$212,363          | 2005                  | 14         | 44                               | \$ 67,570 05              | \$ 144,792 95                  |
| WW-1                       | WWTP                         | ELECTRICAL                          | \$153,246               |                         | \$153,246          | 2005                  | 14         | 44                               | \$ 48,760 09              | \$ 104,485 91                  |
| WW-1                       | WWTP                         | EFFLUENT PUMP STATION               | \$109,052               |                         | \$109,052          | 2005                  | 14         | 44                               | \$ 34,698 36              | \$ 74,353 64                   |
| WW-1                       | WWTP                         | PUMPS                               | \$53,033                |                         | \$53,033           | 2005                  | 14         | 10                               | \$ 74,246 20              | \$ -                           |
| WW-1                       | WWTP                         | BLOWER BLDG.                        | \$40,177                |                         | \$40,177           | 2005                  | 14         | 44                               | \$ 12,783 59              | \$ 27,393 41                   |
| WW-1                       | WWTP                         | BLOWERS                             | \$124,307               |                         | \$124,307          | 2005                  | 14         | 22                               | \$ 79,104 45              | \$ 45,202 55                   |
| WW-1                       | WWTP                         | ELECTRICAL                          | \$86,093                |                         | \$86,093           | 2005                  | 14         | 44                               | \$ 27,393 23              | \$ 58,699 77                   |
| WW-1                       | WWTP                         | GENERATOR                           | \$103,312               |                         | \$103,312          | 2005                  | 14         | 15                               | \$ 96,424 53              | \$ 6,887 47                    |
| WW-1                       | WWTP                         | LABORATORY BUILDING                 | \$107,904               | \$22,959                | \$130,863          | 2005                  | 14         | 44                               | \$ 41,638 23              | \$ 89,224 77                   |
| WW-1                       | WWTP                         | AERATIONBAFFLES/AQUAMATS            | \$573,955               |                         | \$573,955          | 2005                  | 14         | 22                               | \$ 365,244 09             | \$ 208,710 91                  |
| WW-10                      | KOA CAMPGROUND LIFT STATION  | S. FOX CREEK LIFT STATION/GEN BLDG. | \$179,142               | \$44,150                | \$223,292          | 1989                  | 30         | 10                               | \$ 669,876 00             | \$ -                           |
| WW-11                      | CAHOON LIFT STATION          | LIFT STATION & BUILDING             | \$2,928                 | \$45,916                | \$48,844           | 1950                  | 69         | 10                               | \$ 337,023 60             | \$ -                           |
| WW-2                       | RANERI LIFT STATION          | SEWAGE LIFT STATION                 | \$29,857                |                         | \$29,857           | 2000                  | 19         | 10                               | \$ 56,728 30              | \$ -                           |
| WW-3                       | STONEBRIDGE LIFT STATION     | LIFT STATION                        | \$149,229               |                         | \$149,229          | 1950                  | 69         | 10                               | \$ 1,029,680 10           | \$ -                           |
| WW-4                       | HWY 109 LIFT STATION         | LIFT STATION & GENERATOR BLDG       | \$11,709                | \$206,623               | \$218,332          | 1986                  | 33         | 10                               | \$ 720,495 60             | \$ -                           |
| WW-5                       | NORTH STREET #1 LIFT STATION | LIFT STATION                        | \$25,254                |                         | \$25,254           | 1995                  | 24         | 10                               | \$ 60,609 60              | \$ -                           |
| WW-6                       | NORTH STREET #2 LIFT STATION | LIFT STATION                        | \$16,071                |                         | \$16,071           | 1995                  | 24         | 10                               | \$ 38,570 40              | \$ -                           |
| WW-7                       | ENDERBUSH LIFT STATION       | LIFT STATION                        | \$34,437                |                         | \$34,437           | 2004                  | 15         | 10                               | \$ 51,655 50              | \$ -                           |
| WW-8                       | HILLTOP LIFT STATION         | LIFT STATION & GENERATOR BLDG       | \$5,854                 | \$160,707               | \$166,561          | 1976                  | 43         | 10                               | \$ 716,212 30             | \$ -                           |
| WW-9                       | THE ARBORS LIFT STATION      |                                     | \$350,000               |                         | \$350,000          | 2018                  | 1          | 10                               | \$ 35,000 00              | \$ 315,000 00                  |
| <b>Wastewater Subtotal</b> |                              |                                     | <b>\$2,754,632</b>      | <b>\$480,355</b>        | <b>\$3,234,987</b> |                       |            |                                  |                           | <b>\$1,258,428</b>             |

Note 1 - Based on Missouri PSC Rate Case Dockets WR-2015-0138 Village Greens Water Company; WR-2016-0169 Woodland Manor Water Company; WR-2015-0104 Spokane Highlands Water Company; SR-2014-0105 Terre Du Lac Utility Company; SR-2014-0068 P.C.B., Inc.; and SR-2013-0435 Rogue Creek Sewer.

Note 2 - Depreciation = Age/Depreciation Period X Estimated Installation Cost

Note 3 - Depreciated Value = Estimated Installation Cost - Depreciation

**VILLAGE GREENS WATER COMPANY**  
**SCHEDULE of DEPRECIATION RATES**  
**(WATER Class D)**  
**WR-2015-0138 Attachment D**

| NARUC<br>USOA<br>ACCOUNT<br>NUMBER   | ACCOUNT DESCRIPTION  | DEPRECIATION<br>RATE | AVERAGE<br>SERVICE LIFE<br>(YEARS) | NET<br>SALVAGE |
|--------------------------------------|--|----------------------|------------------------------------|----------------|
| <b>Source of Supply</b>              |  |                      |                                    |                |
| 311                                  | Structures & Improvements  | 2.5%                 | 44                                 | -10%           |
| 314                                  | Wells & Springs  | 2.0%                 | 55                                 | -8%            |
| <b>Pumping Plant</b>                 |  |                      |                                    |                |
| 321                                  | Structures & Improvements  | 2.5%                 | 44                                 | -10%           |
| 325.1                                | Submersible Pumping Equipment  | 10.0%                | 12                                 | -20%           |
| <b>Water Treatment Plant</b>         |  |                      |                                    |                |
| 331                                  | Structures & Improvements  | 2.5%                 | 44                                 | -10%           |
| 332                                  | Water Treatment Equipment  | 2.9%                 | 35                                 | 0%             |
| <b>Transmission and Distribution</b> |  |                      |                                    |                |
| 342                                  | Distribution Reservoirs & Standpipes                                       | 2.5%                 | 42                                 | -5%            |
| 343                                  | Transmission & Distribution Mains  | 2.0%                 | 50                                 | 0%             |
| 345                                  | Customer Services  | 2.5%                 | 40                                 | 0%             |
| 346.1                                | Customer Meters, Plastic (Throw Aways)                                     | 10.0%                | 10                                 | 0%             |
| 347                                  | Customer Meter Pits & Installation   | 2.5%                 | 40                                 | 0%             |
| 348                                  | Hydrants   | 2.0%                 | 50                                 | 0%             |
| <b>General Plant CLASS D</b>         |  |                      |                                    |                |
| 371                                  | Structures & Improvements  | 2.5%                 | 40                                 | 0%             |
| 372                                  | Office Furniture & Equipment   | 5.0%                 | 20                                 | 0%             |
| 372.1                                | Office Electronic & Computer Equip.  | 14.3%                | 7                                  | 0%             |
| 373                                  | Transportation Equipment   | 13.0%                | 7                                  | 9%             |
| 379                                  | Other General Equipment<br>(tools, shop equip., backhoes, trenchers, etc.) | 10.0%                | 8.7                                | 13%            |



**For Staff Proposed Adoption by Missouri-American Water Company  
WM-2016-0169**

**Woodland Manor Water Company  
SCHEDULE of DEPRECIATION RATES dated 4/1/2013  
(WATER Class D)  
WR-2013-0326**

USOA

| <u>ACCOUNT NUMBER</u>                | <u>ACCOUNT DESCRIPTION</u>                  | <u>DEPRECIATION RATE</u> | <u>AVERAGE SERVICE LIFE (YEARS)</u> | <u>NET SALVAGE</u> |
|--------------------------------------|---|--------------------------|-------------------------------------|--------------------|
| <b>Source of Supply</b>              |   |                          |                                     |                    |
| 311                                  | Structures & Improvements                   | 2.5%                     | 44                                  | -10%               |
| 314                                  | Wells & Springs                             | 2.0%                     | 55                                  | -8%                |
| <b>Pumping Plant</b>                 |   |                          |                                     |                    |
| 321                                  | Structures & Improvements                   | 2.5%                     | 44                                  | -10%               |
| 325                                  | Electric Pumping Equip. (Plus Generator)    | 6.7%                     | 15                                  | 0%                 |
| 328                                  | Other Pumping Equipment                     | 5.0%                     | 20                                  | 0%                 |
| <b>WaterTreatment Plant</b>          |   |                          |                                     |                    |
| 332                                  | Water Treatment Equipment                   | 2.9%                     | 35                                  | \$0                |
| <b>Transmission and Distribution</b> |   |                          |                                     |                    |
| 342                                  | Distribution Reservoirs & Standpipes        | 2.5%                     | 42                                  | -5%                |
| 343                                  | Transmission & Distribution Mains           | 2.0%                     | 50                                  | 0%                 |
| 345                                  | Customer Services                           | 2.9%                     | 35                                  | 0%                 |
| 346.1                                | Customer Meters (Installed after 2012)*     | 10.0%                    | 10                                  | 0%                 |
| 346.2                                | Bronze Meters and Installs prior 2013       | 3.3%                     | 30                                  | 0%                 |
| 347                                  | Meter Installations (Meter Pits after 2012) | 2.5%                     | 40                                  | 0%                 |
| 348                                  | Hydrants                                    | 2.5%                     | 40                                  | 0%                 |
| 349                                  | Other Transmission & Distribution Plant     | 3.3%                     | 30                                  | 0%                 |
| <b>General Plant</b>                 |   |                          |                                     |                    |
| 372                                  | Office Equipment & Furniture                | 5.0%                     | 20                                  | 0%                 |
| 372.1                                | Office Electronic Equipment                 | 14.3%                    | 7                                   | 0%                 |
| 373                                  | Transportation Equipment                    | 13.0%                    | 7                                   | 9%                 |
| 379                                  | Other General Equipment                     | 6.7%                     | 13                                  | 13%                |

Customer Meters (Installed after 2012)\* Plus 18 plastic meters installed in 2007

The above recommended depreciation rates are based on Staff's review of the Company's operation and records.

**SPOKANE HIGHLANDS WATER COMPANY  
DEPRECIATION RATES  
(WATER)  
CASE NO. WR-2015-0104**

| <u>ACCOUNT<br/>NUMBER</u> | <u>ACCOUNT</u>                       | <u>DEPRECIATION<br/>RATE %</u> | <u>AVERAGE<br/>SERVICE<br/>LIFE<br/>(YEARS)</u> | <u>SALVAGE %</u> |
|---------------------------|--------------------------------------|--------------------------------|---|------------------|
| 311                       | Structures & Improvements            | 2.5%                           | 44  | -10%             |
| 314                       | Wells & Springs                      | 2.0%                           | 55  | -8%              |
| 325                       | Electric Pumping Equipment           |                                |   |                  |
| 325.1                     | Submersible (Well Pump) Equipment    | 10.0%                          | 12  | -20%             |
| 325.2                     | High Service or Booster Pumps        | 2.0%                           | 7   | 0%               |
| 342                       | Distribution Reservoirs & Standpipes | 2.5%                           | 42  | -5%              |
| 343                       | Transmission & Distribution Mains    | 2.0%                           | 50  | 0%               |
| 345                       | Services                             | 2.9%                           | 35  | 0%               |
| 346                       | Meters                               | 2.0%                           | 10  | 0%               |
| 347                       | Meter Installations                  | 1.0%                           | 50  | 0%               |
| 348                       | Hydrants                             | 2.5%                           | 40  | 0%               |
| 372                       | Office Furniture & Equipment         | 5.0%                           | 20  | 0%               |
| 379                       | Other General Equipment              | 6.7%                           | 13  | 13%              |

**Terre Du Lac Utility Company**  
**DEPRECIATION RATES**  
**(SEWER)**  
**SR-2014-0105**

| ACCOUNT<br>NUMBER | ACCOUNT DESCRIPTION                   | DEPRECIATION<br>RATE | AVERAGE SERVICE<br>LIFE (YEARS) | NET<br>SALVAGE |
|-------------------|---------------------------------------|----------------------|---------------------------------|----------------|
| 300               | Stipulated Plant                      | 2.5%                 | 40                              | 0%             |
| 311               | Structures and Improvements           | 2.5%                 | 44                              | -10%           |
| 352.1             | Collection Sewers (Force)             | 2.0%                 | 50                              | 0%             |
| 352.2             | Collection Sewers (Gravity)           | 2.0%                 | 50                              | 0%             |
| 353               | Services                              | 2.0%                 | 50                              | 0%             |
| 354               | Flow Measurement Devices              | 3.3%                 | 30                              | 0%             |
| 362               | Receiving Wells                       | 5.0%                 | 26                              | -5%            |
| 363               | Electric Pumping Equipment            | 10.0%                | 10                              | 0%             |
| 371               | Treatment Plant Shed                  | 2.5%                 | 44                              | -10%           |
| 372               | Treatment & Disposal Equipment        | 5.0%                 | 22                              | -10%           |
| 390               | Structures & Improvements Office/Shop | 2.5%                 | 44                              | -10%           |
| 391               | Office Furniture & Equipment          | 5.0%                 | 20                              | 0%             |
| 391.1             | Electronic Office Equipment           | 0.0%                 | Excessively Accrued             |                |
| 392               | Transportation Equipment              | 13.0%                | 7                               | 9%             |
| 393               | Stores Equipment                      | 4.0%                 | 25                              | 0%             |
| 394               | Tools, Shop, and Garage Equipment     | 5.0%                 | 18                              | 10%            |
| 395               | Laboratory Equipment                  | 8.3%                 | 12                              | 0%             |
| 396               | Power Operated Equipment              | 6.7%                 | 13                              | 13%            |
| 397               | Communication Equipment               | 3.3%                 | Over Accrued                    |                |

Reviewed, 1/7/2014. The above are standard small company depreciation rates modified as a result of Staff's investigation of the Company's operation, records, and physical plant, and are dependent on the Company's implementation of the end of test year adjustments to the Company's plant in service and accumulated reserves as shown in the Staff accounting schedules.



**P.C.B., Inc.**  
**SCHEDULE of DEPRECIATION RATES**  
**(SEWER Class C & D)**  
**SR-2014-0068 Attachment D**

| <u>ACCOUNT<br/>NUMBER</u>             | <u>ACCOUNT DESCRIPTION</u>      | <u>DEPRECIATION<br/>RATE</u> | <u>AVERAGE SERVICE<br/>LIFE (YEARS)</u> |
|---------------------------------------|---------------------------------|------------------------------|---|
| <b>COLLECTION PLANT</b>               |                                 |                              |   |
| 311                                   | Structures & Improvements       | 3.3%                         | 33                                      |
| 352.2                                 | Collection Sewers (Gravity)     | 2.0%                         | 50                                      |
| 355                                   | Flow Measurement Devices        | 3.3%                         | 30                                      |
| <b>PUMPING PLANT</b>                  |                                 |                              |   |
| 362                                   | Receiving Wells                 | 4.0%                         | 26                                      |
| 363                                   | Electric Pumping Equipment      | 10.0%                        | 10                                      |
| <b>TREATMENT &amp; DISPOSAL PLANT</b> |                                 |                              |   |
| 372                                   | Oxidation Lagoons               | 4.0%                         | 40                                      |
| 373                                   | Treatment & Disposal Facilities | 5.0%                         | 22                                      |
| 375                                   | Outfall Sewer Lines             | 2.0%                         | 50                                      |
| <b>GENERAL PLANT</b>                  |                                 |                              |   |
| 391                                   | Office Furniture & Equipment    | 5.0%                         | 20                                      |

Reviewed, 1/07/2014. The above are standard small company depreciation rates modified as a result of Staff's investigation of the Company's operation, records, and physical plant, and are dependent on the Company's implementation of the end of test year adjustments to the Company's plant in service and accumulated reserves as shown in the Staff accounting schedules.

Rogue Creek Sewer  
Interim Rate Case  
SR-2013-0435  
Test Year Ending 12-31-2012  
Depreciation Expense - Sewer

| Line Number | A<br>Account Number | B<br>Plant Account Description           | C<br>Adjusted Jurisdictional | D<br>Depreciation Rate | E<br>Depreciation Expense |
|-------------|---------------------|--|------------------------------|------------------------|---------------------------|
| 1           |                     | INTANGIBLE PLANT                         |                              |                        |                           |
| 2           | 301.000             | Organization                             | \$135                        | 0.00%                  | \$0                       |
| 3           | 302.000             | Franchises                               | \$1,127                      | 0.00%                  | \$0                       |
| 4           | 303.000             | Miscellaneous Intangible Plant           | \$0                          | 0.00%                  | \$0                       |
| 5           |                     | TOTAL INTANGIBLE PLANT                   | \$1,262                      |                        | \$0                       |
| 6           |                     | SOURCE OF SUPPLY PLANT                   |                              |                        |                           |
| 7           | 310.000             | Land & Land Rights                       | \$0                          | 0.00%                  | \$0                       |
| 8           | 311.000             | Structures & Improvements                | \$2,532                      | 3.00%                  | \$76                      |
| 9           |                     | TOTAL SOURCE OF SUPPLY PLANT             | \$2,532                      |                        | \$76                      |
| 10          |                     | COLLECTION PLANT                         |                              |                        |                           |
| 11          | 352.100             | Collection Sewers - Force                | \$12,827                     | 2.00%                  | \$257                     |
| 12          | 352.200             | Collection Sewers - Gravity              | \$105,094                    | 2.00%                  | \$2,102                   |
| 13          | 353.000             | Other Collection Plant Facilities        | \$0                          | 0.00%                  | \$0                       |
| 14          | 354.000             | Services to Customers                    | \$18,120                     | 2.00%                  | \$362                     |
| 15          | 355.000             | Flow Measuring Devices                   | \$0                          | 0.00%                  | \$0                       |
| 16          |                     | TOTAL COLLECTION PLANT                   | \$136,041                    |                        | \$2,721                   |
| 17          |                     | PUMPING PLANT                            |                              |                        |                           |
| 18          | 362.000             | Receiving Wells and Pump Pits            | \$1,804                      | 5.00%                  | \$90                      |
| 19          | 363.000             | Pumping Equipment (Elec., Diesel, other) | \$24,068                     | 10.00%                 | \$2,407                   |
| 20          |                     | TOTAL PUMPING PLANT                      | \$25,872                     |                        | \$2,497                   |
| 21          |                     | TREATMENT & DISPOSAL PLANT               |                              |                        |                           |
| 22          | 372.000             | Oxidation Lagoon                         | \$0                          | 0.00%                  | \$0                       |
| 23          | 373.000             | Treatment and Disposal Equipment         | \$31,190                     | 4.50%                  | \$1,404                   |
| 24          | 374.000             | Plant Sewers                             | \$0                          | 0.00%                  | \$0                       |
| 25          | 375.000             | Outfall Sewer Lines                      | \$0                          | 0.00%                  | \$0                       |
| 26          | 376.000             | Other Treatment & Disposal Plant Equip.  | \$0                          | 0.00%                  | \$0                       |
| 27          |                     | TOTAL TREATMENT & DISPOSAL PLANT         | \$31,190                     |                        | \$1,404                   |
| 28          |                     | GENERAL PLANT                            |                              |                        |                           |
| 29          | 391.000             | Office Furniture & Equipment             | \$467                        | 5.00%                  | \$23                      |
| 30          | 391.100             | Office Computer Equipment                | \$371                        | 20.00%                 | \$74                      |
| 31          | 392.000             | Transportation Equipment                 | \$228                        | 13.00%                 | \$30                      |
| 32          | 394.000             | Tools Shop & Garage Equipment.           | \$15                         | 5.00%                  | \$1                       |
| 33          |                     | TOTAL GENERAL PLANT                      | \$1,081                      |                        | \$128                     |
| 34          |                     | Total Depreciation                       | \$197,978                    |                        | \$6,826                   |

**SCHEDULE BWL-3**  
**PAGE 47 of 47**

**City of Eureka Parcel Data**

| Year Built | No. of Parcels |
|------------|----------------|
| 0-1959     | 309            |
| 1960-1969  | 329            |
| 1970-1979  | 513            |
| 1980-1989  | 279            |
| 1990-1999  | 1201           |
| 2000-2009  | 944            |
| 2010-2019  | 350            |

Note: Parcels with year built 0 = 940  
 Note: Parcels with year built from 1850-1959 = 250  
 Note: Parcels NOT Vacant/Agriculture w/ Year Built of 0 = 59

|  |      | Percent of<br>Total Parcels |
|--|------|-----------------------------|
| <b>Total Number of Parcels</b>                     | 3925 |                             |
| <b>Total Parcels Prior to 1960</b>                 | 309  | 7.87%                       |
| <b>Total Number of Parcels<br/>Prior to 1980</b>   | 1151 | 29.32%                      |
| <b>Total Number of Parcels<br/>1980 to Present</b> | 2774 | 70.68%                      |

| Parcel Year Built | Percent by Year | Rounded | Use In Calc. |     |
|-------------------|-----------------|---------|--------------|-----|
| Up To 1959        | 309             | 7.87%   | 8            | 10  |
| Between 1960-1977 | 698             | 17.78%  | 18           | 20  |
| Between 1978-1990 | 463             | 11.80%  | 12           | 10  |
| Between 1991-1996 | 389             | 9.91%   | 10           | 10  |
| Between 1997-2003 | 1261            | 32.13%  | 32           | 30  |
| Between 2004-2006 | 279             | 7.11%   | 7            | 10  |
| After 2006        | 526             | 13.40%  | 13           | 10  |
|                   | 3925            |         | 100          | 100 |